

Audit Issues and Closure Report

Client Name: BRAHMIS INDUSTRIES PRIVATE LIMITED

Audit No: BRA25-4 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

SI No	Workpaper Ref	CAM	Exceeded Materiality	Deviations/ Exceptions Noted	Conclusion	Type of Test	Status	Description & Reason for selection as CAM	Audit Procedure undertaken to address the CAM
1	WP001	no deviation has been found	No	no deviations	no mistake found the opening balance of brahmis industries private limited for the FY 24-25	Observation	WIP		
2	002	no critical matters have been found	No	except in repair and maintainace the TDS complaince are fullfilled no deviation in bank accounts opening balance are matching with closing balance of pervious year no cash expenses are more than 10k per day to the single party	except in the repair and maintenance TDS all other matters are complained with	Examination	WIP		

SI No	Workpaper Ref	CAM	Exceeded Materiality	Deviations/ Exceptions Noted	Conclusion	Type of Test	Status	Description & Reason for selection as CAM	Audit Procedure undertaken to address the CAM
3	BIPL Purchases vouching	na	NA	NA	na	Examination	Open		